



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

Ronald Sklansky
Clearinghouse Director

Richard Sweet
Clearinghouse Assistant Director

Terry C. Anderson
Legislative Council Director

Laura D. Rose
Legislative Council Deputy Director

CLEARINGHOUSE RULE 01-143

Comments

[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Revisor of Statutes Bureau and the Legislative Council Staff, dated September 1998.]

4. Adequacy of References to Related Statutes, Rules and Forms

a. Section Tax 2.08 (1) (a) 5. references returns filed using “telefile” or “netfile.” However, these terms do not appear to be defined in ch. Tax 2. The department should consider providing definitions of these terms.

b. Section Tax 2.08 (3) (a) 2. states that returns may be filed by delivering them to the destination that the department or the Department of Administration (DOA) prescribes, but contains no information as to how the Department of Revenue (DOR) or the DOA will prescribe this destination or how a person determines the prescribed destination. The rule should contain information as to how the DOR or the DOA will prescribe the destination for forms. This comment is also applicable to s. Tax 2.08 (3) (a) 3.